

EXHIBIT A

Exhibit A

Delphi Corporation

Tower Preference Defense

10/9/2007

Weighted Avg Yr Prior

57.79704

Payment Type	Payment/ Invoice Date	Invoices	New Value	New Value + Ordinary Course +/- 7 Days	New Value + Ordinary Course +/- 14 Days
a.Payment	11/4/2004	(38,214.40)	\$ (38,214.40)	\$ -	\$ -
a.Payment	11/4/2004	(10,950.42)	\$ (49,164.82)	\$ -	\$ -
a.Payment	11/4/2004	(1,670.40)	\$ (50,835.22)	\$ -	\$ -
a.Payment	11/4/2004	(100,100.70)	\$ (150,935.92)	\$ -	\$ -
a.Payment	11/4/2004	(708,436.48)	\$ (859,372.40)	\$ -	\$ -
a.Payment	11/4/2004	(111,978.24)	\$ (971,350.64)	\$ -	\$ -
a.Payment	11/4/2004	(24,631.20)	\$ (995,981.84)	\$ -	\$ -
a.Payment	11/4/2004	(41,286.00)	\$ (1,037,267.84)	\$ -	\$ -
a.Payment	11/4/2004	(10,031.06)	\$ (1,047,298.90)	\$ -	\$ -
a.Payment	11/4/2004	(27,561.60)	\$ (1,074,860.50)	\$ -	\$ -
a.Payment	11/4/2004	(41,286.00)	\$ (1,116,146.50)	\$ -	\$ -
a.Payment	11/4/2004	(87,425.10)	\$ (1,203,571.60)	\$ -	\$ -
a.Payment	11/4/2004	(76,428.80)	\$ (1,280,000.40)	\$ -	\$ -
a.Payment	11/4/2004	(82,910.10)	\$ (1,362,910.50)	\$ -	\$ -
a.Payment	11/4/2004	(26,870.40)	\$ (1,389,780.90)	\$ -	\$ -
a.Payment	11/4/2004	(188,193.28)	\$ (1,577,974.18)	\$ -	\$ -
a.Payment	11/4/2004	(111,978.24)	\$ (1,689,952.42)	\$ -	\$ -
a.Payment	11/4/2004	(356,039.68)	\$ (2,045,992.10)	\$ -	\$ -
a.Payment	11/4/2004	(38,214.40)	\$ (2,084,206.50)	\$ -	\$ -
a.Payment	11/4/2004	(49,639.80)	\$ (2,133,846.30)	\$ (49,639.80)	\$ -
a.Payment	11/4/2004	(14,600.56)	\$ (2,148,446.86)	\$ (64,240.36)	\$ -
a.Payment	11/4/2004	(21,715.20)	\$ (2,170,162.06)	\$ (85,955.56)	\$ -
a.Payment	11/4/2004	(116,615.10)	\$ (2,286,777.16)	\$ (202,570.66)	\$ -
a.Payment	11/4/2004	(41,382.60)	\$ (2,328,159.76)	\$ (243,953.26)	\$ -
a.Payment	11/4/2004	(17,913.60)	\$ (2,346,073.36)	\$ (261,866.86)	\$ -
a.Payment	11/4/2004	(603,970.56)	\$ (2,950,043.92)	\$ (865,837.42)	\$ -
a.Payment	11/4/2004	(111,978.24)	\$ (3,062,022.16)	\$ (977,815.66)	\$ -
a.Payment	11/4/2004	(120,695.40)	\$ (3,182,717.56)	\$ (1,098,511.06)	\$ (120,695.40)
a.Payment	11/4/2004	(17,804.67)	\$ (3,200,522.23)	\$ (1,116,315.73)	\$ (138,500.07)
a.Payment	11/4/2004	(26,726.40)	\$ (3,227,248.63)	\$ (1,143,042.13)	\$ (165,226.47)
a.Payment	11/4/2004	(92,637.44)	\$ (3,319,886.07)	\$ (1,235,679.57)	\$ (257,863.91)
a.Payment	11/4/2004	(20,643.00)	\$ (3,340,529.07)	\$ (1,256,322.57)	\$ (278,506.91)
a.Payment	11/4/2004	(83,538.00)	\$ (3,424,067.07)	\$ (1,339,860.57)	\$ (362,044.91)
a.Payment	11/4/2004	(13,435.20)	\$ (3,437,502.27)	\$ (1,353,295.77)	\$ (375,480.11)
a.Payment	11/4/2004	(31,348.80)	\$ (3,468,851.07)	\$ (1,384,644.57)	\$ (406,828.91)
a.Payment	11/4/2004	(542,471.68)	\$ (4,011,322.75)	\$ (1,927,116.25)	\$ (949,300.59)
a.Payment	11/4/2004	(74,652.16)	\$ (4,085,974.91)	\$ (2,001,768.41)	\$ (1,023,952.75)
a.Payment	11/4/2004	(149,304.32)	\$ (4,235,279.23)	\$ (2,151,072.73)	\$ (1,173,257.07)
a.Payment	11/4/2004	(70,186.20)	\$ (4,305,465.43)	\$ (2,221,258.93)	\$ (1,243,443.27)
a.Payment	11/4/2004	(141,854.72)	\$ (4,447,320.15)	\$ (2,363,113.65)	\$ (1,385,297.99)
a.Payment	11/4/2004	(21,209.22)	\$ (4,468,529.37)	\$ (2,384,322.87)	\$ (1,406,507.21)
a.Payment	11/4/2004	(28,396.80)	\$ (4,496,926.17)	\$ (2,412,719.67)	\$ (1,434,904.01)
a.Payment	11/4/2004	(66,057.60)	\$ (4,562,983.77)	\$ (2,478,777.27)	\$ (1,500,961.61)
Invoice	11/4/2004	15,229.18	\$ (4,547,754.59)	\$ (2,463,548.09)	\$ (1,485,732.43)
Invoice	11/4/2004	26,726.40	\$ (4,521,028.19)	\$ (2,436,821.69)	\$ (1,459,006.03)
a.Payment	11/5/2004	(13,515.00)	\$ (4,534,543.19)	\$ (2,436,821.69)	\$ (1,459,006.03)
a.Payment	11/5/2004	(13,515.00)	\$ (4,548,058.19)	\$ (2,436,821.69)	\$ (1,459,006.03)
a.Payment	11/5/2004	(26,058.20)	\$ (4,574,116.39)	\$ (2,436,821.69)	\$ (1,459,006.03)
a.Payment	11/5/2004	(8,347.50)	\$ (4,582,463.89)	\$ (2,436,821.69)	\$ (1,459,006.03)
a.Payment	11/5/2004	(8,347.50)	\$ (4,590,811.39)	\$ (2,436,821.69)	\$ (1,459,006.03)
a.Payment	11/5/2004	(35,494.40)	\$ (4,626,305.79)	\$ (2,436,821.69)	\$ (1,459,006.03)
a.Payment	11/5/2004	(12,720.00)	\$ (4,639,025.79)	\$ (2,436,821.69)	\$ (1,459,006.03)
a.Payment	11/5/2004	(35,494.40)	\$ (4,674,520.19)	\$ (2,436,821.69)	\$ (1,459,006.03)
a.Payment	11/5/2004	(12,720.00)	\$ (4,687,240.19)	\$ (2,436,821.69)	\$ (1,459,006.03)
a.Payment	11/5/2004	(18,216.90)	\$ (4,705,457.09)	\$ (2,436,821.69)	\$ (1,459,006.03)
a.Payment	11/5/2004	(18,216.90)	\$ (4,723,673.99)	\$ (2,436,821.69)	\$ (1,459,006.03)
a.Payment	11/5/2004	(52,200.50)	\$ (4,775,874.49)	\$ (2,489,022.19)	\$ (1,459,006.03)
a.Payment	11/5/2004	(52,200.50)	\$ (4,828,074.99)	\$ (2,541,222.69)	\$ (1,459,006.03)
a.Payment	11/5/2004	(8,219.80)	\$ (4,836,294.79)	\$ (2,549,442.49)	\$ (1,459,006.03)
a.Payment	11/5/2004	(8,219.80)	\$ (4,844,514.59)	\$ (2,557,662.29)	\$ (1,459,006.03)
a.Payment	11/5/2004	(41,328.80)	\$ (4,885,843.39)	\$ (2,598,991.09)	\$ (1,500,334.83)
a.Payment	11/5/2004	(41,328.80)	\$ (4,927,172.19)	\$ (2,640,319.89)	\$ (1,541,663.63)
Invoice	11/5/2004	18,726.60	\$ (4,908,445.59)	\$ (2,621,593.29)	\$ (1,522,937.03)
Invoice	11/5/2004	35,132.00	\$ (4,873,313.59)	\$ (2,586,461.29)	\$ (1,487,805.03)
Invoice	11/5/2004	79,216.20	\$ (4,794,097.39)	\$ (2,507,245.09)	\$ (1,408,588.83)
Invoice	11/6/2004	329,719.04	\$ (4,464,378.35)	\$ (2,177,526.05)	\$ (1,078,869.79)

Payment Type	Payment/ Invoice Date	Invoices	New Value	New Value + Ordinary Course +/- 7 Days	New Value + Ordinary Course +/- 14 Days
Invoice	11/8/2004	2,070.00	\$ (4,462,308.35)	\$ (2,175,456.05)	\$ (1,076,799.79)
Invoice	11/8/2004	66,057.60	\$ (4,396,250.75)	\$ (2,109,398.45)	\$ (1,010,742.19)
Invoice	11/10/2004	20,152.80	\$ (4,376,097.95)	\$ (2,089,245.65)	\$ (1,010,742.19)
Invoice	11/10/2004	409,768.73	\$ (3,966,329.22)	\$ (1,679,476.92)	\$ (1,010,742.19)
Invoice	11/10/2004	111,068.16	\$ (3,855,261.06)	\$ (1,568,408.76)	\$ (1,010,742.19)
Invoice	11/11/2004	2,301.80	\$ (3,852,959.26)	\$ (1,566,106.96)	\$ (1,010,742.19)
Invoice	11/11/2004	14,783.15	\$ (3,838,176.11)	\$ (1,551,323.81)	\$ (995,959.04)
Invoice	11/11/2004	24,220.80	\$ (3,813,955.31)	\$ (1,527,103.01)	\$ (971,738.24)
Invoice	11/12/2004	177,492.48	\$ (3,636,462.83)	\$ (1,349,610.53)	\$ (971,738.24)
Invoice	11/12/2004	37,022.72	\$ (3,599,440.11)	\$ (1,312,587.81)	\$ (971,738.24)
Invoice	11/12/2004	19,947.90	\$ (3,579,492.21)	\$ (1,292,639.91)	\$ (971,738.24)
Invoice	11/12/2004	33,479.80	\$ (3,546,012.41)	\$ (1,259,160.11)	\$ (971,738.24)
Invoice	11/12/2004	103,649.70	\$ (3,442,362.71)	\$ (1,155,510.41)	\$ (868,088.54)
Invoice	11/16/2004	11,196.00	\$ (3,431,166.71)	\$ (1,155,510.41)	\$ (868,088.54)
Invoice	11/16/2004	45,945.90	\$ (3,385,220.81)	\$ (1,109,564.51)	\$ (868,088.54)
Invoice	11/16/2004	37,022.72	\$ (3,348,198.09)	\$ (1,072,541.79)	\$ (868,088.54)
Invoice	11/17/2004	2,070.00	\$ (3,346,128.09)	\$ (1,070,471.79)	\$ (868,088.54)
Invoice	11/17/2004	2,070.00	\$ (3,344,058.09)	\$ (1,068,401.79)	\$ (868,088.54)
Invoice	11/18/2004	5,934.89	\$ (3,338,123.20)	\$ (1,062,466.90)	\$ (868,088.54)
Invoice	11/18/2004	13,363.20	\$ (3,324,760.00)	\$ (1,049,103.70)	\$ (868,088.54)
Invoice	11/19/2004	15,062.70	\$ (3,309,697.30)	\$ (1,049,103.70)	\$ (868,088.54)
Invoice	11/19/2004	18,699.60	\$ (3,290,997.70)	\$ (1,049,103.70)	\$ (868,088.54)
Invoice	11/19/2004	2,239.60	\$ (3,288,758.10)	\$ (1,046,864.10)	\$ (868,088.54)
Invoice	11/19/2004	61,929.00	\$ (3,226,829.10)	\$ (984,935.10)	\$ (868,088.54)
Invoice	11/19/2004	8,353.80	\$ (3,218,475.30)	\$ (976,581.30)	\$ (868,088.54)
Invoice	11/19/2004	60,248.32	\$ (3,158,226.98)	\$ (916,332.98)	\$ (868,088.54)
Invoice	11/22/2004	45,945.90	\$ (3,112,281.08)	\$ (916,332.98)	\$ (868,088.54)
Invoice	11/23/2004	26,870.40	\$ (3,085,410.68)	\$ (916,332.98)	\$ (868,088.54)
Invoice	11/23/2004	741,447.68	\$ (2,343,963.00)	\$ (916,332.98)	\$ (868,088.54)
Invoice	11/23/2004	37,022.72	\$ (2,306,940.28)	\$ (916,332.98)	\$ (868,088.54)
Invoice	11/24/2004	26,054.40	\$ (2,280,885.88)	\$ (916,332.98)	\$ (868,088.54)
Invoice	11/24/2004	42,797.40	\$ (2,238,088.48)	\$ (916,332.98)	\$ (868,088.54)
Invoice	11/24/2004	22,584.06	\$ (2,215,504.42)	\$ (916,332.98)	\$ (868,088.54)
Invoice	11/24/2004	28,396.80	\$ (2,187,107.62)	\$ (916,332.98)	\$ (868,088.54)
Invoice	11/24/2004	1,838.72	\$ (2,185,268.90)	\$ (916,332.98)	\$ (868,088.54)
Invoice	11/24/2004	62,653.50	\$ (2,122,615.40)	\$ (916,332.98)	\$ (868,088.54)
Invoice	11/29/2004	3,105.00	\$ (2,119,510.40)	\$ (916,332.98)	\$ (868,088.54)
Invoice	11/29/2004	61,929.00	\$ (2,057,581.40)	\$ (916,332.98)	\$ (868,088.54)
a.Payment	11/30/2004	(3,105.00)	\$ (2,060,686.40)	\$ (919,437.98)	\$ (871,193.54)
a.Payment	11/30/2004	(2,070.00)	\$ (2,062,756.40)	\$ (921,507.98)	\$ (873,263.54)
a.Payment	11/30/2004	(2,070.00)	\$ (2,064,826.40)	\$ (923,577.98)	\$ (873,263.54)
Invoice	11/30/2004	3,105.00	\$ (2,061,721.40)	\$ (923,577.98)	\$ (873,263.54)
Invoice	11/30/2004	33,028.80	\$ (2,028,692.60)	\$ (923,577.98)	\$ (873,263.54)
Invoice	11/30/2004	24,631.20	\$ (2,004,061.40)	\$ (923,577.98)	\$ (873,263.54)
Invoice	11/30/2004	913,955.84	\$ (1,090,105.56)	\$ (923,577.98)	\$ (873,263.54)
Invoice	12/1/2004	50,074.50	\$ (1,040,031.06)	\$ (873,503.48)	\$ (823,189.04)
Invoice	12/2/2004	21,063.38	\$ (1,018,967.68)	\$ (852,440.10)	\$ (802,125.66)
Invoice	12/2/2004	26,726.40	\$ (992,241.28)	\$ (825,713.70)	\$ (775,399.26)
Invoice	12/2/2004	4,479.20	\$ (987,762.08)	\$ (821,234.50)	\$ (770,920.06)
Invoice	12/3/2004	28,497.00	\$ (959,265.08)	\$ (792,737.50)	\$ (742,423.06)
Invoice	12/3/2004	43,594.40	\$ (915,670.68)	\$ (749,143.10)	\$ (698,828.66)
Invoice	12/3/2004	83,248.20	\$ (832,422.48)	\$ (665,894.90)	\$ (615,580.46)
a.Payment	12/6/2004	(132,791.40)	\$ (965,213.88)	\$ (798,686.30)	\$ (748,371.86)
a.Payment	12/6/2004	(29,718.30)	\$ (994,932.18)	\$ (828,404.60)	\$ (748,371.86)
a.Payment	12/6/2004	(24,426.00)	\$ (1,019,358.18)	\$ (852,830.60)	\$ (748,371.86)
a.Payment	12/6/2004	(407.10)	\$ (1,019,765.28)	\$ (853,237.70)	\$ (748,371.86)
a.Payment	12/6/2004	(44,655.00)	\$ (1,064,420.28)	\$ (897,892.70)	\$ (748,371.86)
a.Payment	12/6/2004	(8,353.80)	\$ (1,072,774.08)	\$ (906,246.50)	\$ (748,371.86)
a.Payment	12/6/2004	(25,087.10)	\$ (1,097,861.18)	\$ (906,246.50)	\$ (748,371.86)
a.Payment	12/6/2004	(24,220.80)	\$ (1,122,081.98)	\$ (906,246.50)	\$ (748,371.86)
a.Payment	12/6/2004	(66,540.60)	\$ (1,188,622.58)	\$ (906,246.50)	\$ (748,371.86)
a.Payment	12/6/2004	(24,426.00)	\$ (1,213,048.58)	\$ (906,246.50)	\$ (748,371.86)
a.Payment	12/6/2004	(36,069.80)	\$ (1,249,118.38)	\$ (906,246.50)	\$ (748,371.86)
a.Payment	12/6/2004	(54,203.10)	\$ (1,303,321.48)	\$ (906,246.50)	\$ (748,371.86)
a.Payment	12/6/2004	(70,186.20)	\$ (1,373,507.68)	\$ (906,246.50)	\$ (748,371.86)
a.Payment	12/6/2004	(18,250.70)	\$ (1,391,758.38)	\$ (906,246.50)	\$ (748,371.86)
a.Payment	12/6/2004	(25,056.00)	\$ (1,416,814.38)	\$ (906,246.50)	\$ (748,371.86)
a.Payment	12/6/2004	(9,321.59)	\$ (1,426,135.97)	\$ (906,246.50)	\$ (748,371.86)
a.Payment	12/6/2004	(2,022.00)	\$ (1,428,157.97)	\$ (906,246.50)	\$ (748,371.86)
a.Payment	12/6/2004	(51,653.40)	\$ (1,479,811.37)	\$ (906,246.50)	\$ (748,371.86)

Payment Type	Payment/ Invoice Date	Invoices	New Value	New Value + Ordinary Course +/- 7 Days	New Value + Ordinary Course +/- 14 Days
a.Payment	12/6/2004	(49,977.90)	\$ (1,529,789.27)	\$ (906,246.50)	\$ (748,371.86)
a.Payment	12/6/2004	(58,283.40)	\$ (1,588,072.67)	\$ (964,529.90)	\$ (748,371.86)
a.Payment	12/6/2004	(20,963.63)	\$ (1,609,036.30)	\$ (985,493.53)	\$ (748,371.86)
a.Payment	12/6/2004	(21,715.20)	\$ (1,630,751.50)	\$ (1,007,208.73)	\$ (748,371.86)
a.Payment	12/6/2004	(112,438.20)	\$ (1,743,189.70)	\$ (1,119,646.93)	\$ (748,371.86)
a.Payment	12/6/2004	(18,912.60)	\$ (1,762,102.30)	\$ (1,138,559.53)	\$ (748,371.86)
a.Payment	12/6/2004	(36,374.60)	\$ (1,798,476.90)	\$ (1,174,934.13)	\$ (748,371.86)
a.Payment	12/6/2004	(74,314.80)	\$ (1,872,791.70)	\$ (1,249,248.93)	\$ (748,371.86)
a.Payment	12/6/2004	(41,575.80)	\$ (1,914,367.50)	\$ (1,290,824.73)	\$ (789,947.66)
a.Payment	12/6/2004	(10,013.21)	\$ (1,924,380.71)	\$ (1,300,837.94)	\$ (799,960.87)
a.Payment	12/6/2004	(18,374.40)	\$ (1,942,755.11)	\$ (1,319,212.34)	\$ (818,335.27)
a.Payment	12/6/2004	(9,525.60)	\$ (1,952,280.71)	\$ (1,328,737.94)	\$ (827,860.87)
a.Payment	12/6/2004	(16,284.00)	\$ (1,968,564.71)	\$ (1,345,021.94)	\$ (844,144.87)
a.Payment	12/6/2004	(19,610.60)	\$ (1,988,175.31)	\$ (1,364,632.54)	\$ (863,755.47)
a.Payment	12/6/2004	(112,148.40)	\$ (2,100,323.71)	\$ (1,476,780.94)	\$ (975,903.87)
Invoice	12/6/2004	2,070.00	\$ (2,098,253.71)	\$ (1,474,710.94)	\$ (973,833.87)
Invoice	12/6/2004	70,186.20	\$ (2,028,067.51)	\$ (1,404,524.74)	\$ (903,647.67)
Invoice	12/6/2004	8,353.80	\$ (2,019,713.71)	\$ (1,396,170.94)	\$ (895,293.87)
Invoice	12/7/2004	25,061.40	\$ (1,994,652.31)	\$ (1,371,109.54)	\$ (870,232.47)
Invoice	12/8/2004	22,392.00	\$ (1,972,260.31)	\$ (1,348,717.54)	\$ (847,840.47)
Invoice	12/8/2004	658,347.52	\$ (1,313,912.79)	\$ (690,370.02)	\$ (189,492.95)
Invoice	12/8/2004	37,022.72	\$ (1,276,890.07)	\$ (653,347.30)	\$ (152,470.23)
Invoice	12/8/2004	50,531.84	\$ (1,226,358.23)	\$ (602,815.46)	\$ (101,938.39)
Invoice	12/8/2004	16,514.40	\$ (1,209,843.83)	\$ (586,301.06)	\$ (85,423.99)
Invoice	12/9/2004	14,154.53	\$ (1,195,689.30)	\$ (572,146.53)	\$ (71,269.46)
Invoice	12/9/2004	21,715.20	\$ (1,173,974.10)	\$ (550,431.33)	\$ (49,554.26)
Invoice	12/10/2004	36,807.20	\$ (1,137,166.90)	\$ (513,624.13)	\$ (12,747.06)
Invoice	12/10/2004	22,390.50	\$ (1,114,776.40)	\$ (491,233.63)	-
Invoice	12/10/2004	49,977.90	\$ (1,064,798.50)	\$ (441,255.73)	-
Invoice	12/10/2004	66,588.90	\$ (998,209.60)	\$ (374,666.83)	-
Invoice	12/13/2004	1,035.00	\$ (997,174.60)	\$ (373,631.83)	-
Invoice	12/14/2004	11,196.00	\$ (985,978.60)	\$ (362,435.83)	-
Invoice	12/14/2004	688,037.12	\$ (297,941.48)	\$ -	-
a.Payment	12/15/2004	(662,414.08)	\$ (960,355.56)	\$ (662,414.08)	-
a.Payment	12/15/2004	(74,652.16)	\$ (1,035,007.72)	\$ (737,066.24)	-
a.Payment	12/15/2004	(29,109.60)	\$ (1,064,117.32)	\$ (766,175.84)	-
a.Payment	12/15/2004	(76,428.80)	\$ (1,140,546.12)	\$ (842,604.64)	-
a.Payment	12/15/2004	(81,634.56)	\$ (1,222,180.68)	\$ (924,239.20)	-
a.Payment	12/15/2004	(600,646.40)	\$ (1,822,827.08)	\$ (924,239.20)	-
a.Payment	12/15/2004	(37,326.08)	\$ (1,860,153.16)	\$ (924,239.20)	-
a.Payment	12/15/2004	(20,152.80)	\$ (1,880,305.96)	\$ (924,239.20)	-
a.Payment	12/15/2004	(244,606.72)	\$ (2,124,912.68)	\$ (924,239.20)	-
a.Payment	12/15/2004	(564,913.92)	\$ (2,689,826.60)	\$ (924,239.20)	-
a.Payment	12/15/2004	(37,326.08)	\$ (2,727,152.68)	\$ (924,239.20)	-
a.Payment	12/15/2004	(26,870.40)	\$ (2,754,023.08)	\$ (924,239.20)	-
a.Payment	12/15/2004	(27,211.52)	\$ (2,781,234.60)	\$ (924,239.20)	-
a.Payment	12/15/2004	(112,866.56)	\$ (2,894,101.16)	\$ (924,239.20)	-
a.Payment	12/15/2004	(37,326.08)	\$ (2,931,427.24)	\$ (924,239.20)	-
a.Payment	12/15/2004	(54,423.04)	\$ (2,985,850.28)	\$ (924,239.20)	-
a.Payment	12/15/2004	(108,846.08)	\$ (3,094,696.36)	\$ (1,033,085.28)	-
a.Payment	12/15/2004	(409,729.28)	\$ (3,504,425.64)	\$ (1,442,814.56)	-
a.Payment	12/15/2004	(24,631.20)	\$ (3,529,056.84)	\$ (1,467,445.76)	-
a.Payment	12/15/2004	(250,700.80)	\$ (3,779,757.64)	\$ (1,718,146.56)	-
a.Payment	12/15/2004	(37,326.08)	\$ (3,817,083.72)	\$ (1,755,472.64)	-
Invoice	12/15/2004	57,800.40	\$ (3,759,283.32)	\$ (1,697,672.24)	-
Invoice	12/16/2004	16,376.28	\$ (3,742,907.04)	\$ (1,681,295.96)	-
Invoice	12/16/2004	24,220.80	\$ (3,718,686.24)	\$ (1,657,075.16)	-
Invoice	12/16/2004	41,624.10	\$ (3,677,062.14)	\$ (1,615,451.06)	-
Invoice	12/17/2004	13,841.40	\$ (3,663,220.74)	\$ (1,601,609.66)	-
Invoice	12/17/2004	18,139.00	\$ (3,645,081.74)	\$ (1,583,470.66)	-
Invoice	12/17/2004	95,585.70	\$ (3,549,496.04)	\$ (1,487,884.96)	-
Invoice	12/21/2004	6,770.00	\$ (3,542,726.04)	\$ (1,481,114.96)	-
Invoice	12/21/2004	22,392.00	\$ (3,520,334.04)	\$ (1,458,722.96)	-
Invoice	12/21/2004	820,290.56	\$ (2,700,043.48)	\$ (638,432.40)	-
Invoice	12/21/2004	37,022.72	\$ (2,663,020.76)	\$ (601,409.68)	-
Invoice	12/21/2004	25,265.92	\$ (2,637,754.84)	\$ (576,143.76)	-
Invoice	12/22/2004	2,070.00	\$ (2,635,684.84)	\$ (574,073.76)	-
Invoice	12/27/2004	19,947.90	\$ (2,615,736.94)	\$ (554,125.86)	-
Invoice	12/27/2004	31,730.20	\$ (2,584,006.74)	\$ (522,395.66)	-
a.Payment	12/29/2004	(3,105.00)	\$ (2,587,111.74)	\$ (525,500.66)	\$ (3,105.00)

Payment Type	Payment/ Invoice Date	Invoices	New Value	New Value + Ordinary Course +/- 7 Days	New Value + Ordinary Course +/- 14 Days
a.Payment	12/29/2004	(3,105.00)	\$ (2,590,216.74)	\$ (528,605.66)	\$ (6,210.00)
a.Payment	12/29/2004	(1,035.00)	\$ (2,591,251.74)	\$ (529,640.66)	\$ (6,210.00)
a.Payment	12/29/2004	(2,070.00)	\$ (2,593,321.74)	\$ (529,640.66)	\$ (6,210.00)
Invoice	12/30/2004	12,385.80	\$ (2,580,935.94)	\$ (517,254.86)	\$ -
Invoice	12/30/2004	199,235.40	\$ (2,381,700.54)	\$ (318,019.46)	\$ -
Invoice	1/3/2005	9,139.00	\$ (2,372,561.54)	\$ (308,880.46)	\$ -
Invoice	1/3/2005	15,868.80	\$ (2,356,692.74)	\$ (293,011.66)	\$ -
Invoice	1/3/2005	4,140.00	\$ (2,352,552.74)	\$ (288,871.66)	\$ -
Invoice	1/4/2005	22,392.00	\$ (2,330,160.74)	\$ (266,479.66)	\$ -
Invoice	1/4/2005	672,705.28	\$ (1,657,455.46)	\$ -	\$ -
Invoice	1/4/2005	37,022.72	\$ (1,620,432.74)	\$ -	\$ -
Invoice	1/5/2005	7,853.20	\$ (1,612,579.54)	\$ -	\$ -
Invoice	1/6/2005	11,797.33	\$ (1,600,782.21)	\$ -	\$ -
Invoice	1/6/2005	17,539.20	\$ (1,583,243.01)	\$ -	\$ -
Invoice	1/6/2005	4,596.80	\$ (1,578,646.21)	\$ -	\$ -
Invoice	1/7/2005	18,726.60	\$ (1,559,919.61)	\$ -	\$ -
Invoice	1/7/2005	39,660.40	\$ (1,520,259.21)	\$ -	\$ -
Invoice	1/7/2005	132,542.40	\$ (1,387,716.81)	\$ -	\$ -
Invoice	1/10/2005	2,070.00	\$ (1,385,646.81)	\$ -	\$ -
Invoice	1/11/2005	17,539.20	\$ (1,368,107.61)	\$ -	\$ -
Invoice	1/11/2005	44,784.00	\$ (1,323,323.61)	\$ -	\$ -
Invoice	1/11/2005	38,214.40	\$ (1,285,109.21)	\$ -	\$ -
Invoice	1/11/2005	612,800.00	\$ (672,309.21)	\$ -	\$ -
Invoice	1/11/2005	37,022.72	\$ (635,286.49)	\$ -	\$ -
Invoice	1/13/2005	7,701.16	\$ (627,585.33)	\$ -	\$ -
Invoice	1/13/2005	20,880.00	\$ (606,705.33)	\$ -	\$ -
Invoice	1/13/2005	9,193.60	\$ (597,511.73)	\$ -	\$ -
Invoice	1/13/2005	1,365.39	\$ (596,146.34)	\$ -	\$ -
Invoice	1/13/2005	2,505.60	\$ (593,640.74)	\$ -	\$ -
Invoice	1/13/2005	28,778.40	\$ (564,862.34)	\$ -	\$ -
Invoice	1/14/2005	6,672.60	\$ (558,189.74)	\$ -	\$ -
Invoice	1/14/2005	407.10	\$ (557,782.64)	\$ -	\$ -
Invoice	1/14/2005	6,761.70	\$ (551,020.94)	\$ -	\$ -
Invoice	1/14/2005	25,880.20	\$ (525,140.74)	\$ -	\$ -
Invoice	1/14/2005	61,668.00	\$ (463,472.74)	\$ -	\$ -
Invoice	1/15/2005	33,283.20	\$ (430,189.54)	\$ -	\$ -
a.Payment	1/18/2005	(287,237.12)	\$ (717,426.66)	\$ (287,237.12)	\$ (287,237.12)
a.Payment	1/18/2005	(17,913.60)	\$ (735,340.26)	\$ (305,150.72)	\$ (305,150.72)
a.Payment	1/18/2005	(37,326.08)	\$ (772,666.34)	\$ (342,476.80)	\$ (342,476.80)
a.Payment	1/18/2005	(38,214.40)	\$ (810,880.74)	\$ (380,691.20)	\$ (380,691.20)
a.Payment	1/18/2005	(18,726.60)	\$ (829,607.34)	\$ (399,417.80)	\$ (399,417.80)
a.Payment	1/18/2005	(35,132.00)	\$ (864,739.34)	\$ (434,549.80)	\$ (434,549.80)
a.Payment	1/18/2005	(329,719.04)	\$ (1,194,458.38)	\$ (764,268.84)	\$ (764,268.84)
a.Payment	1/18/2005	(20,152.80)	\$ (1,214,611.18)	\$ (784,421.64)	\$ (764,268.84)
a.Payment	1/18/2005	(409,768.73)	\$ (1,624,379.91)	\$ (1,194,190.37)	\$ (764,268.84)
a.Payment	1/18/2005	(111,068.16)	\$ (1,735,448.07)	\$ (1,305,258.53)	\$ (764,268.84)
a.Payment	1/18/2005	(2,301.80)	\$ (1,737,749.87)	\$ (1,307,560.33)	\$ (764,268.84)
a.Payment	1/18/2005	(177,492.48)	\$ (1,915,242.35)	\$ (1,485,052.81)	\$ (764,268.84)
a.Payment	1/18/2005	(37,022.72)	\$ (1,952,265.07)	\$ (1,522,075.53)	\$ (764,268.84)
a.Payment	1/18/2005	(19,947.90)	\$ (1,972,212.97)	\$ (1,542,023.43)	\$ (764,268.84)
a.Payment	1/18/2005	(33,479.80)	\$ (2,005,692.77)	\$ (1,575,503.23)	\$ (764,268.84)
a.Payment	1/18/2005	(11,196.00)	\$ (2,016,888.77)	\$ (1,575,503.23)	\$ (764,268.84)
a.Payment	1/18/2005	(15,062.70)	\$ (2,031,951.47)	\$ (1,575,503.23)	\$ (764,268.84)
a.Payment	1/18/2005	(18,699.60)	\$ (2,050,651.07)	\$ (1,575,503.23)	\$ (764,268.84)
a.Payment	1/18/2005	(26,054.40)	\$ (2,076,705.47)	\$ (1,575,503.23)	\$ (764,268.84)
a.Payment	1/18/2005	(42,797.40)	\$ (2,119,502.87)	\$ (1,575,503.23)	\$ (764,268.84)
a.Payment	1/18/2005	(242,832.87)	\$ (2,119,502.87)	\$ (1,575,503.23)	\$ (764,268.84)
Invoice	1/18/2005	12,279.19	\$ (2,107,223.68)	\$ (1,563,224.04)	\$ (764,268.84)
Invoice	1/18/2005	16,744.35	\$ (2,090,479.33)	\$ (1,563,224.04)	\$ (764,268.84)
Invoice	1/18/2005	22,325.80	\$ (2,068,153.53)	\$ (1,563,224.04)	\$ (764,268.84)
Invoice	1/18/2005	17,913.60	\$ (2,050,239.93)	\$ (1,545,310.44)	\$ (746,355.24)
Invoice	1/18/2005	547,348.48	\$ (1,502,891.45)	\$ (997,961.96)	\$ (199,006.76)
Invoice	1/19/2005	24,962.40	\$ (1,477,929.05)	\$ (972,999.56)	\$ (174,044.36)
Invoice	1/20/2005	10,431.94	\$ (1,467,497.11)	\$ (962,567.62)	\$ (163,612.42)
Invoice	1/20/2005	26,726.40	\$ (1,440,770.71)	\$ (935,841.22)	\$ (136,886.02)
Invoice	1/20/2005	4,596.80	\$ (1,436,173.91)	\$ (931,244.42)	\$ (132,289.22)
Invoice	1/20/2005	339.25	\$ (1,435,834.66)	\$ (930,905.17)	\$ (131,949.97)
Invoice	1/21/2005	242,832.87	\$ (1,435,834.66)	\$ (930,905.17)	\$ (131,949.97)
Invoice	1/21/2005	349,155.61	\$ (1,086,679.05)	\$ (581,749.56)	\$ -
Invoice	1/21/2005	13,434.30	\$ (1,073,244.75)	\$ (568,315.26)	\$ -

Payment Type	Payment/ Invoice Date	Invoices	New Value	New Value + Ordinary Course +/- 7 Days	New Value + Ordinary Course +/- 14 Days
Invoice	1/21/2005	38,057.20	\$ (1,035,187.55)	\$ (530,258.06)	\$ -
Invoice	1/21/2005	49,334.40	\$ (985,853.15)	\$ (480,923.66)	\$ -
Invoice	1/24/2005	41,604.00	\$ (944,249.15)	\$ (439,319.66)	\$ -
Invoice	1/24/2005	24,913.20	\$ (919,335.95)	\$ (414,406.46)	\$ -
a.Payment	1/25/2005	(3,105.00)	\$ (922,440.95)	\$ (417,511.46)	\$ (3,105.00)
a.Payment	1/25/2005	(2,070.00)	\$ (924,510.95)	\$ (419,581.46)	\$ (5,175.00)
a.Payment	1/25/2005	(15,229.18)	\$ (939,740.13)	\$ (434,810.64)	\$ (20,404.18)
a.Payment	1/25/2005	(26,726.40)	\$ (966,466.53)	\$ (461,537.04)	\$ (47,130.58)
a.Payment	1/25/2005	(79,216.20)	\$ (1,045,682.73)	\$ (540,753.24)	\$ (126,346.78)
a.Payment	1/25/2005	(2,070.00)	\$ (1,047,752.73)	\$ (542,823.24)	\$ (128,416.78)
a.Payment	1/25/2005	(66,057.60)	\$ (1,113,810.33)	\$ (608,880.84)	\$ (194,474.38)
a.Payment	1/25/2005	(14,783.15)	\$ (1,128,593.48)	\$ (623,663.99)	\$ (209,257.53)
a.Payment	1/25/2005	(24,220.80)	\$ (1,152,814.28)	\$ (647,884.79)	\$ (233,478.33)
a.Payment	1/25/2005	(103,649.70)	\$ (1,256,463.98)	\$ (751,534.49)	\$ (337,128.03)
a.Payment	1/25/2005	(45,945.90)	\$ (1,302,408.88)	\$ (797,480.39)	\$ (337,128.03)
a.Payment	1/25/2005	(37,022.72)	\$ (1,339,432.60)	\$ (834,503.11)	\$ (337,128.03)
a.Payment	1/25/2005	(2,070.00)	\$ (1,341,502.60)	\$ (836,573.11)	\$ (337,128.03)
a.Payment	1/25/2005	(2,070.00)	\$ (1,343,572.60)	\$ (838,643.11)	\$ (337,128.03)
a.Payment	1/25/2005	(5,934.89)	\$ (1,349,507.49)	\$ (844,578.00)	\$ (337,128.03)
a.Payment	1/25/2005	(13,363.20)	\$ (1,362,870.69)	\$ (857,941.20)	\$ (337,128.03)
a.Payment	1/25/2005	(2,239.60)	\$ (1,365,110.29)	\$ (860,180.80)	\$ (337,128.03)
a.Payment	1/25/2005	(61,929.00)	\$ (1,427,039.29)	\$ (922,109.80)	\$ (337,128.03)
a.Payment	1/25/2005	(8,353.80)	\$ (1,435,393.09)	\$ (930,463.60)	\$ (337,128.03)
a.Payment	1/25/2005	(60,248.32)	\$ (1,495,641.41)	\$ (990,711.92)	\$ (337,128.03)
a.Payment	1/25/2005	(45,945.90)	\$ (1,541,587.31)	\$ (990,711.92)	\$ (337,128.03)
a.Payment	1/25/2005	(26,870.40)	\$ (1,568,457.71)	\$ (990,711.92)	\$ (337,128.03)
a.Payment	1/25/2005	(741,447.68)	\$ (2,309,905.39)	\$ (990,711.92)	\$ (337,128.03)
a.Payment	1/25/2005	(37,022.72)	\$ (2,346,928.11)	\$ (990,711.92)	\$ (337,128.03)
a.Payment	1/25/2005	(22,584.06)	\$ (2,369,512.17)	\$ (990,711.92)	\$ (337,128.03)
a.Payment	1/25/2005	(28,396.80)	\$ (2,397,908.97)	\$ (990,711.92)	\$ (337,128.03)
a.Payment	1/25/2005	(1,838.72)	\$ (2,399,747.69)	\$ (990,711.92)	\$ (337,128.03)
a.Payment	1/25/2005	(62,653.50)	\$ (2,462,401.19)	\$ (990,711.92)	\$ (337,128.03)
a.Payment	1/25/2005	(3,105.00)	\$ (2,465,506.19)	\$ (990,711.92)	\$ (337,128.03)
a.Payment	1/25/2005	(61,929.00)	\$ (2,527,435.19)	\$ (990,711.92)	\$ (337,128.03)
a.Payment	1/25/2005	(3,105.00)	\$ (2,530,540.19)	\$ (990,711.92)	\$ (337,128.03)
a.Payment	1/25/2005	(33,028.80)	\$ (2,563,568.99)	\$ (990,711.92)	\$ (337,128.03)
a.Payment	1/25/2005	(24,631.20)	\$ (2,588,200.19)	\$ (990,711.92)	\$ (337,128.03)
a.Payment	1/25/2005	(913,955.84)	\$ (3,502,156.03)	\$ (990,711.92)	\$ (337,128.03)
a.Payment	1/25/2005	(349,155.61)	\$ (3,851,311.64)	\$ (1,339,867.53)	\$ (686,283.64)
Invoice	1/25/2005	20,152.80	\$ (3,831,158.84)	\$ (1,319,714.73)	\$ (666,130.84)
Invoice	1/25/2005	76,487.68	\$ (3,754,671.16)	\$ (1,243,227.05)	\$ (589,643.16)
Invoice	1/25/2005	523,687.68	\$ (3,230,983.48)	\$ (719,539.37)	\$ (65,955.48)
Invoice	1/25/2005	37,022.72	\$ (3,193,960.76)	\$ (682,516.65)	\$ (28,932.76)
Invoice	1/25/2005	114,731.52	\$ (3,079,229.24)	\$ (567,785.13)	\$ -
Invoice	1/25/2005	37,022.72	\$ (3,042,206.52)	\$ (530,762.41)	\$ -
Invoice	1/26/2005	37,443.60	\$ (3,004,762.92)	\$ (493,318.81)	\$ -
Invoice	1/27/2005	11,551.74	\$ (2,993,211.18)	\$ (481,767.07)	\$ -
Invoice	1/27/2005	42,679.36	\$ (2,950,531.82)	\$ (439,087.71)	\$ -
Invoice	1/27/2005	32,889.60	\$ (2,917,642.22)	\$ (406,198.11)	\$ -
Invoice	1/28/2005	115,556.40	\$ (2,802,085.82)	\$ (290,641.71)	\$ -
Invoice	1/31/2005	61,225.40	\$ (2,740,860.42)	\$ (229,416.31)	\$ -
Invoice	1/31/2005	49,875.60	\$ (2,690,984.82)	\$ (179,540.71)	\$ -
Invoice	2/1/2005	335,244.80	\$ (2,355,740.02)	\$ -	\$ -
Invoice	2/1/2005	305,950.72	\$ (2,049,789.30)	\$ -	\$ -
Invoice	2/1/2005	28,682.88	\$ (2,021,106.42)	\$ -	\$ -
Invoice	2/1/2005	44,817.00	\$ (1,976,289.42)	\$ -	\$ -

Preference Exposure using New value Defense: \$1,976,289.42*

Preference Exposure using New Value and Ordinary Course +/- 7 Days Defenses: \$0.00*

Preference Exposure using New Value and Ordinary Course +/- 14 Days Defenses: \$0.00*

* The Debtors' defense does not include the application of debit memos because data was not available to apply them at an invoice level. Exclusion of the debit memos reflect a more conservative approach, showing payments of \$14.636M in the Delphi defense above vs. the Tower asserted claim of \$14.540M which includes the application of debit memos.